

EXHIBIT B

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

ANDROS MARITIME COMPANY LIMITED,

Petitioner,

-against-

INTERNATIONAL OIL OVERSEAS, INC.,
a/k/a IOOI, a/k/a INTERNATIONAL OIL
OVERSEAS INCORPORATION,
MARINA WORLD SHIPPING CORP.,
GRESHAM WORLD SHIPPING CORP.,
TARAZONA SHIPPING CO., S.A., QUOIN
ISLAND MARINE WL, BAKRI TRADING
COMPANY INC., SCHIFF HOLDING CO.
S.A., and TRANS MEDITERRANEAN
SHIPPING INC.,

Respondents.

ECF CASE

11 Civ. 1657 (WHP)

**DECLARATION OF
MARK GALLOWAY**

I, MARK GALLOWAY, hereby declare and state pursuant to 28 U.S.C. §1746 as follows:

1. I am the Group General Manager and a Director of Mutual Marine Services – al Mushtaraka (“Mushtaraka”), which has offices in Saudi Arabia, Iraq, Somalia, and the Sudan. I submit this Declaration in opposition to the motion of respondents to vacate the default judgment entered against them.

2. This Declaration is based upon personal knowledge in my capacity as a manager of Mushtaraka, and based upon the business and investigation records maintained by Mushtaraka.

3. Mushtaraka was retained by Polembros Shipping Limited (“PSL”) to investigate the representations made in the declarations submitted by respondents in support of their motion

to vacate the default judgment. I and other representatives of Mushtaraka have undertaken that investigation with the following results.

4. I would first like to set forth my background as well as the background of Mushtaraka insofar as International Oil Overseas, Inc. ("IOOI") and the other respondents are concerned. The Bakri group of companies includes a number of entities which, at various times, have had management of the Jeddah drydock, a ship agency, port and terminal management contracts, small craft operations, and similar related business. The Bakri family have built an impressive business from their early days as bunker suppliers in Jeddah, and are well known as leading Saudi owners and operators of tankers. Both the tanker fleet and IOOI have had P&I cover with Clubs represented by Mushtaraka. Accordingly, we have regularly encountered the Bakri group companies both in a capacity as claimants or repair contractors (for example for port or terminal damages), in bunker quantity or quality disputes, as well as in their capacity as shipowners entered with P&I Clubs. From time to time, we have been requested to assist or advise in respect of service of charterparty proceedings on IOOI. Mushtaraka typically receives such enquiries at least twice a year.

5. In regard to the Declaration of Fahid Ghalib dated 2 November 2011 submitted on behalf of IOOI, Mr. Ghalib states that he is "director/secretary" of IOOI and has held that position since 21st May 2001. However, we have had various occasions to check the Panamanian registry and at no time have we found the name of Fahid Ghalib listed as an officer of IOOI. I further checked a database of named corporate officers of Panamanian companies and found nothing corresponding to Fahid Ghalib, including searches by "Fahd", "Fahad", "Faahid" and "Fahid", all of which are possible transliterations of the name, as well as "Ghalib" and

"Ghaalib".

6. On the contrary, the named Secretary of IOOI has always been stated as M. Othaman Mohamad, the other two being always Abdul Kader Mohamed el Amin (President) and Saber Abu Ammara (Treasurer). (See Exhibit A attached hereto which is a database of Panamanian corporations). Therefore, we have no idea on what basis or by virtue of what shareholder or director or board appointment that Fahid Ghalib declares himself a "director/secretary" of IOOI.

7. Mr. Ghalib further states that IOOI has an office and principal place of business at P.O. Box 5232, Fujairah, UAE and has been located at this address since 08/07/06. Since the use of P.O. Box 5232 Fujairah is the first time for us to see the use of this P.O. Box by IOOI, we have made some enquiries in respect of its use and ownership. We found 5 companies apparently using the same P.O. Box. These are:

A & A INVESTMENT HOLDING COMPANY LLC FZC
Po Box 5232, Fujairah Free Zone
Fujairah
United Arab Emirates

Phone: +971(9)2281044, Fax: +971(9)2281055

Safeer Academic Services
P.O.Box: 5232, Fujairah,UAE
Tel : +971 9 2237558
Fax : +971 9 2237695

E-SOLAR MIDDLE EAST

P.O. Box 5232, Fujairah, United Arab Emirates
Telephone: +971 (09) 2282550
FAX: +971 (08) 4481460

eMedOutlet.com is part of the RLS Holding FZE Group of companies

RLS Holding FZE
P.O. Box 5232
Fujairah- UAE
Tele.9719 2282978

AZORES SHIPPING COMPANY LL FZE,
P.O. Box 5232, Fujairah,
United Arab Emirates;

Business Registration Document # 2112 (United Arab Emirates);
Telephone: 97192282978; Fax: 97192282979

8. Azores Shipping Company is, or was, a front for IRISL and is listed by OFAC. eMedOutlet could be a pharmaceutical "spammer". Its website suggests this, although it is not certain. A & A Investment is untraceable. Safeer exists, and E-Solar appears to have a genuine commercial existence in UAE. We have been to see Safeer and they confirm the use of P.O. Box 5232.

9. I did not find any reference to IOOI at P.O. Box 5232 Fujairah. Thus, IOOI's declared use of a shared P.O. Box suggests that IOOI might be registered as a "virtual office" or "flexi-desk" company at the Fujairah Free Zone.

10. Mr. Ghalib also represents that IOOI did not have an office or do business at the Al Bakri Building on Al-Andalus Street, P.O. Box 3757, Jeddah 21424, Kingdom of Saudi Arabia at any time in 2011. Despite the fact that he stated that IOOI effectively moved to Fujairah in 2006, the control of money appears to have remained in Jeddah. For example, we have seen a number of IOOI payment advice notes. As late as 2008, these were still being issued in the same form as 2005/6 and the signatory of the finance manager remains the same. (See Exhibit B attached hereto).

11. In addition, Captain Farhad Siddiqui has been known to us as an operations

manager for IOOI in the Bakri office in Jeddah. PSL have produced voyage instructions and requests in respect of delivery of cargo without production of a bill of lading which identify IOOI at an address in the Bakri building in Jeddah, and which clearly suggest that chartering operations are managed from Jeddah. These messages are dated up to 2009. We have checked at the Bakri building itself, with members of Bakri staff, and with others who have business relations with Bakri group companies, and can confirm that Captain Farhad Siddiqui still works in Jeddah.

12. One of the listed directors of IOOI, Saber Abu Ammara, has been known to us from the 1990s as a legal adviser to the Bakri group in Jeddah. He is still in Jeddah. In fact, we met him together with a number of other Bakri staff at a social function in Jeddah three nights ago.

13. We have been informed at the Bakri building itself, by members of Bakri staff, and by others who have business relations with Bakri group companies, that there is an IOOI trading manager in Jeddah, John Jisto, and we have confirmed on a visit to the Bakri building that he works at the Bakri building in Jeddah.

14. We have interviewed the Fedex driver who always delivers packages to the Bakri building, as well as to offices in our building in Jeddah. He states that courier packages are not delivered to Bakri reception staff on the ground floor entrance. He is required to deliver everything to an Indian employee, Mohid, (it is a Muslim name, but uncommon - pronounced more like "Muheed") who sits on the 2nd floor. Mohid is specifically required to take delivery of and check courier packages. The driver takes a security card from reception staff and goes straight to Mohid. As you might expect, Bakri have regular courier deliveries. The Fedex driver

knows the building well.

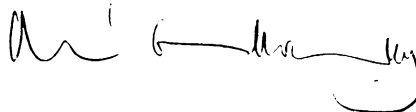
15. Mohid is required to check the name and company of the addressee. If he is not sure, he will make enquiry within the office to confirm he can receive the package.

16. The FedEx driver recalled that he delivered a package only 2-3 days ago for IOOI. He could recognise others such as Marina World, but not all of the respondents. Gresham and Tarazona were not familiar to him, although that is not to say that he has not delivered packages addressed to these companies. If he sees "Bakri building" on the address, he goes without further thought to Mohid and expects Mohid to check.

17. In an office as tightly controlled as the Bakri building, the presence of a man named Mohid who is specifically required to take delivery and check courier packages is no doubt well known.

I declare and state under penalty of perjury under the laws of the United States that the foregoing is true and correct.

Executed on this 1st day of December, 2011, at Jeddah, Saudi Arabia



Mark Galloway

CERTIFICATE OF SERVICE

Michael A. Namikas, an attorney duly admitted to practice before this Honorable Court, affirms on this 2nd day of December 2011, I served true copies of the foregoing, via CM/ECF and electronic mail to:

Freehill, Hogan & Mahar, LLP
80 Pine Street
New York, New York 10005

Attn: Michael E. Unger, Esq.
unger@freehill.com

A handwritten signature in black ink, appearing to read 'M. Namikas', written over a horizontal line.

Michael A. Namikas

EXHIBIT A

INTERNATIONAL OIL OVERSEAS INC.

Full Details

Directors

- ABDELKADER MOHAMED EL AMIN (google)
- M. OTHMAN MAHAMED (google)
- SABER ABU AMMARA (google)

Subscribers

- CARLOS RAUL MORENO
- GISELA ALVAREZ DE PORRAS

Agent

-
- PATTON, MORENO & ASVAT

Date Registered

1990-08-01

Look up complete file

(search for 236054 as "Numero de Ficha")

EXHIBIT B



INTERNATIONAL OIL OVERSEAS

Tuesday, January 08, 2008

Our Reference: TR0001

General Manager
M/s Winter Sea Maritime Corp.

Fax : 0030210421030
Fax : 6336 8740
Tel : 6636 8733
Email : projects@platou.com.sg

Dear Sir,

Subject: REMITTANCE ADVICE

We would like to inform your good self that, the amount of
USD 409,500.00 has been transferred to your account for Debit Note M/T Paros Warrior
C/P 27.12.2007 Ref. PWR/021/6438&6439.

Please acknowledge the receipt of said remittance at your earliest.

Best regards,

General Manager



INTERNATIONAL OIL OVERSEAS

Tuesday, April 17, 2007

Our Reference: TR0018

General Manager
M/s Wintersea Maritime Corporation
Greece

Fax : 6336 8740/0030210421030

Tel : 6636 8733


Email: projects@platou.com.sg

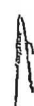
Dear Sir,

Subject: REMITTANCE ADVICE

We would like to inform your good self that, the amount of USD 1,222,517.97 has been transferred to your account fo: Invoice# PWR/013/6295 freight charges - M/T Paros Wa CP 15.03.07.

Please acknowledge the receipt of said remittance at your earliest.

 Best regards,

 General Manager

1/15/2005 4:29 PAGE 001/001



INTERNATIONAL OIL OVERSEAS

Tuesday, January 11, 2005

Our Reference: TR0096

General Manager
M/s India Steamship Company Ltd.,
Kolkata
India

Fax : +91-33-2283 1805, 2281 7279
Tel : +91-33-2283 1935
E-mail : indsteam@cal2.vsnl.net.in

Dear Sir,

Subject: REMITTANCE ADVICE

We would like to inform your good self that, we have instructed our bank to transfer
USD 1,859,735.18 to your account for Invoice# Bill No. ISS/IOOI-VC/02/2004.

Please acknowledge the receipt of said remittance at your earliest.

Best regards,

Finance Manager



INTERNATIONAL OIL OVERSEAS

Sunday, May 14, 2006

Our Reference: TR0025

General Manager
M/s Pratibha Shipping Company Ltd.
Greece

Fax : +00302104589046
Tel : +00302104589000
E-Mail: tankers.ops@marmaras-nav.gr


Dear Sir,

Subject: REMITTANCE ADVICE

We would like to inform your good self that, we have instructed our bank to retransfer
USD 444,375.00 to your account for Debit Note No. FRT/PCB/IOOI/004/009.

Please acknowledge the receipt of said remittance at your earliest.

Best regards,


Finance Manager